

3

FINAL REPORT

OF THE

BOARD OF REVENUE COMMISSIONERS

OF THE

COMMONWEALTH OF PENNSYLVANIA,

WHICH ASSEMBLED AT

HARRISBURG, FEBRUARY 17, 1863.

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REPORT.

To His Excellency, ANDREW G. CURTIN,

Governor of Pennsylvania :

The Board of Revenue Commissioners for 1863, respectfully submit the following report :

The inequality of the assessments throughout the Commonwealth is the marked characteristic of the returns made to this Board, for the present year. At no former session of the Board, except, perhaps, the first one in 1845, has this been so apparent: it would seem as if an effort had been made, by the assessors, to see how irregular and inconsistent with all the laws that govern value, the assessments could be made.

It is evident there is no more fairness between the different parts of the same county, in many instances, than between different and distant counties. The changes that enterprise, discovery and development have frequently made in the condition of a region, seem to be wholly out of view in the minds of the assessors. There are instances of counties where vast changes, amounting almost to revolutions, in all the industrial relations, have produced no more change in the assessment, than is to be found in other regions of the same counties where not a step has been taken to reduce the wild and unseated lands to cultivation and improvement.

A striking instance of this utter disregard of all the laws that should govern values, may be found in the region in which, a few years since, were discovered large deposits of mineral oil. It is well known that the wealth of this region has been enhanced in an immense ratio. Large fortunes have been already realized, by the sale of products, and property has advanced, in many cases, to almost fabulous prices; and yet, if the history of this region were to be made up from the sworn returns of the assessors, scarcely the slightest perceptible change in the character of the country could be ascertained.

The vast disparity in the assessments of the different counties would not be believed, if it were not for the conclusive evidence furnished, in the returns made to the Board. There are counties of like character, and resources so similar, that no candid mind could make any material difference in their valuation, and yet they differ, in their assessments, a hundred, and even in some cases as high as two hundred per cent. In several cases, counties well known to be the most valuable, are returned at the lower rate.

In many counties the entire State tax, upon all the property paid to the Commonwealth, amounts to less than a dollar per taxable inhabitant, and in one county it is only forty-nine cents, while there are several counties in which it amounts to more than seven times that sum, and the average

of counties that could fairly compare with it, is at least four times as much. These comparisons do not include Philadelphia, which, from various causes, would be naturally supposed to be much higher, and is actually nine times, per taxable, as much as the county before alluded to. It is admitted that this view would not, of itself, be conclusive of inequality in the assessments, but when taken in connection with all the evidence that can be procured, and by which it is fully corroborated, it may be regarded as an almost unmistakable index.

All the efforts of former Boards to correct this manifest evil, have, thus far, proved unavailing, nor is there much hope now, that the practice, in this respect, will be improved. In addition to this evil, a habit of concealing, or refusing to make any return to the assessors, of vast amounts of personal property, is growing with each succeeding year. Some remedy should be devised for this aggravated wrong, becoming, every year, of more serious magnitude. Legislation, thus far, has proved wholly at fault, in the effort to correct it.

It has been suggested that a remedy for both these evils, might be found in an enactment taxing lineal descents.

The collateral inheritance tax amounts now to nearly two hundred thousand dollars (\$200,000) per annum. It is paid cheerfully, because less burdensome than any other form of tax that can be imposed, and it is believed to be very uniform throughout different parts of the Commonwealth; and for this reason, it is supposed that if it were extended to all estates, and made to take the place of the present system of assessments and taxation entirely, much of the injustice might be corrected, and a great relief afforded to persons and interests that are now unreasonably burdened by taxation, that ought to be borne equally by others. If this plan were adopted it would, in the first place, have the effect of relieving labor and industry, not only from inequality, but from the entire burden of taxation. No man in his lifetime would be called upon for a dollar in the shape of a direct contribution for the support of the government, while at the same time all the property of the Commonwealth, of every kind whatever, would, at given periods, be brought to bear its reasonable and fair share of the public burden.

It would not be subject to inequality of assessments, as in the present practice as applied to real estate, nor would it be possible to conceal from the operation of the law, the personal property which is now from concealment and evasion, wholly free from its just share of the public burden, to the amount, perhaps, of hundreds of millions of dollars.

Provision could be made in relation to administrators and executors, and the mode of settling estates, which would insure generally a faithful return of the property; and the amount that would escape, would bear no comparison to that which now eludes the scrutiny of those to whom the inquiry is committed.

There is a natural repugnance to the visit of the assessor and tax collector, and the desire to avoid both seems so universal, that it is impossible to overcome it. No one is free from the unwillingness to furnish such a statement of his affairs as is necessary to form a proper estimate of his taxable condition, and the effort is everywhere apparent how to evade rather than comply with this necessity.

There are but two serious objections urged to this mode of taxation:—*First.* It is said temptation would present itself to dispose of property during lifetime, so that there would be no property passing at the time of the death of the individual which could be taxed. *Second.* It is said the claim would be made when the parties would be least in condition to meet it, the

head of the family being just removed, and their necessities frequently requiring all their resources.

To the first of these objections it may be answered, that the experience of the State under the collateral inheritance law, shows it to be nearly, if not wholly groundless. Cases have been exceedingly rare where persons have been so unmindful of their obligations to the government which has protected them and fostered their interests, as to lead them recklessly to disregard its claims upon them; and it is believed that the freedom from taxation during lifetime, which this plan would produce, would diminish rather than increase the desire to avoid a fair share of the responsibility every man is under to support the government which protects all his rights, both of person and property, at the period when, of all others, they will be most likely to desire to act fairly.

To the second objection the answer is very simple. If no tax has been paid during the lifetime of the possessor of an estate, it is larger by that much, than it would have been if he had been paying every year of his business life, and it is, therefore, no hardship, but rather a relief, because the party has had the benefit of its use with all its accumulation.

As things stand now, the owners of farms, however insignificant, or of homes, however humble, are certain to pay their full share for the support of the government, while their more opulent neighbors, whose means are vested in valuable estates, or in personal property not visible to the eye of the assessor, escape in many cases almost entirely, and in all to a considerable extent. This ought not to be.

It is believed that the proposed plan would prove as great a corrective as it is practicable now to apply, particularly in view of the exigencies of the National Government, which has led it to seek out objects for, and adopt a system of taxation which otherwise might have been adopted by the Commonwealth, but now placed beyond her reach.

It is probable that one reason why this plan has not been tried long since, has grown out of the apprehension that it would be uncertain in its results; and as all systems of taxation have been introduced under pressing demands, arising from immediate necessities, no government could afford to adopt it in view of this uncertainty.

The case is presented to us now in a different aspect. In the first place, the investigations into the ratio of mortality, both for sanitary and business purposes, in modern times, have produced a result which can be relied on with great certainty. This is demonstrated in the business of insurance on lives, which has grown to such an enormous extent that it would be incredible if it were not a matter of record; and it is well known, too, that the business is very profitable, from the certainty of its calculations. In the second place, the financial position of the Commonwealth is such that she can test the experiment fairly, without inconvenience or risk of loss. A plan could be introduced, *without disturbing the present system*, until the result of the experiment could be thoroughly ascertained. A very few years—three or four at most—would settle the question, and in the meantime whatever amount it did produce could be applied to the sinking fund for the redemption of the public debt, and thus accomplish a public good, whatever might be the result of the experiment in the end.

The valuation of the property of the Commonwealth, real and personal, taxable for State purposes, as shown by the returns of the county commissioners to the present Board, is about \$570,000,000, which has been increased by the Board to about \$596,000,000.

No one will doubt that under a fair assessment of the real estate, and a faithful return of the personal property, the amount would reach at least

three times that sum, or certainly \$1,500,000,000. A careful calculation of both branches of this subject makes it evident that a tax of three per cent. upon the estates of decedents, which would be scarcely felt, and would be trivial compared with the present unequal and therefore unjust system, would produce at least a million and a half of dollars per annum; and besides the certainty of its results, would have the great merit of uniformity in its action upon all interests and classes, which could certainly be attained by the appointment of appraisers by the State Treasurer, who would be governed in their action by fixed and well defined rules. The relief to labor from its present unjust and in many cases oppressive share of the public burden, and the certainty that no one would be able to escape his fair share of responsibility, and that the property mainly, and not the man only, was to bear the burden of the government, all of which would result from the introduction of this new system, could not fail to give satisfaction to the public mind. Of course, it is not proposed to interfere in any way with the miscellaneous subjects of taxation, such as stocks, corporations, licenses, &c.

The true plan would be to test the experiment, in the first instance, by a very light tax, say only one per cent., from which the result could as easily be ascertained as from a larger sum; and when fully tested, the necessary additions could readily be made. The Board most earnestly and unanimously urge this subject upon the early attention of the Legislature. As, however, no change can, or ought to be introduced immediately, and as it can only be gradual when it is done, it will not be out of place to refer to some other subjects that have engaged the attention of the Board; and first among them may be placed the mineral lands, which, it is believed, have never yet received their due consideration, when estimating the resources of the Commonwealth.

There are well known cases, in which lands of this description have paid to their owners more per acre, during the last year, and for several years previous, than the entire value, in fee, of farm lands, either in the same, or adjacent counties; indeed, in some instances, many times as much, and yet have been assessed at a lower rate.

This unreasonable oppression of the agricultural interests has been borne patiently, but it ought not to be continued.

We cannot do better than to repeat, here, the sentiments of the Board of 1857, which we copy from their final report:

“In our investigation, with a view to arrive at the most accurate results in relation to the value of the property of the different portions of the Commonwealth, our attention has naturally been directed to the mineral lands lying in different portions of our territory. In approaching this subject, we were not unaware of the difficulties that surrounded it, nor unmindful of the fact that their solution had engaged, in previous Boards, some of the best minds of the State. We do not pretend, for a moment, that we can bring more knowledge or more ability to bear on the question than those who have heretofore investigated it. But we incline to the opinion that time, in this, as in many other questions of public policy, has worked out the problem, and rendered for us, very simple and easy, that, which to those who have preceded us, was difficult and abstruse. In the early period of the opening of the regions in which our mineral wealth is comprised, when they were almost inaccessible, the policy of imposing any burden upon them which by any means could be avoided, might well have been questioned, because to the extent of the burden, the energies necessary to their growth were crippled, their value impaired, and their development necessarily retarded. So far as relates to localities into which railroads and canals

have not penetrated, this doubt would still apply. Indeed it would be manifestly unreasonable to require a man, because he owns property which *may*, in the future, become valuable, to pay for it now as if its value were already known and fixed. When these mineral lands are opened—when canals and railroads are constructed in their midst, and means are thus afforded by which a profitable trade can be successfully carried on, then will be the proper time to make them contribute largely to the demands of the treasury. But there are immense portions of our territory to which this view cannot be applied, without injustice to others. The Commonwealth has, herself, from her own treasury—nay, from the hard earnings of her people, supplied the means to open avenues to market for these inexhaustible depositories of wealth, richer, and far more reliable than the mines of gold on the Pacific coast. It is just as unreasonable now that the lands containing these hidden treasures, should be exempt from an increased valuation, as it was formerly that their valuation should be anticipated—and the exemption of their owners from a just and equitable portion of the State tax is oppressive to others, at whose expense they were enriched.

“Besides this expenditure by the Commonwealth, immense sums have been advanced by citizens of our own State and others, for the purpose of obtaining a supply of fuel, leading, in all cases, to the inevitable enhancement of the lands containing it. To so great an extent is this true, that it has produced a growth, in many portions of the mineral regions, almost magical, and which would be scarcely credited if the evidence were not indubitable.

“Not villages merely, but towns and cities have sprung up, and whole communities settled and established, where but recently all was wilderness and waste; contributing, by both labor and capital, to the aggrandizement of persons, who, perhaps, contributed but little or nothing to produce these results. Although strangers, as well as ourselves, have, in many instances, furnished the means, the value of these have been largely increased, and the owner thereof benefitted—and we are fully convinced the time has arrived when their value should be estimated by their resources, as well as their product. The stern duties of this Board require them to “adjust and equalize,” not upon rumor, but upon such substantial evidence as will satisfy the mind and convince the understanding. No speculative theory as to prospective value has been the basis of our action, but the true, intrinsic value of the land, and its situation, favorably or otherwise, to a market for its rich productions, is the true rule and criterion for its valuation. We know the common answer to this view is, that any increased valuation of mineral lands is a tax upon the consumer, and therefore to be avoided. This plea, if it has any force, is an argument against all taxation of real estate, as it applies with equal strength to the soil from which our sustenance is obtained. It is obvious, therefore, that there is no reason for the distinction, and we have no hesitation in arriving at such a conclusion, and we have a confident hope that the assessors will hereafter adopt the view indicated in these suggestions.”

We fully concur in all these views, and commend them to earnest consideration.

The present Board has acted on them where it was practicable, but it remains for the assessors in the several counties hereafter to make the proper distinction in the different classes of land.

The subject of inequality might be pursued much further, and indeed it may be said we have only hinted at it, and that we have hardly passed the threshold of the inquiry. But a single additional fact may be stated to show the absolute necessity of some further action by the Legislature. The census returns for 1860, made to the United States Government, must

show the personal and real property in this State to be \$1,416,501,818, while the returns of our own sworn assessors for the same year are only \$572,449,589; and even the larger sum stated in the census returns is well understood to be much below the real amount.

We cannot close this branch of our report with anything more forcible or applicable than the following passage from the last annual report of the State Treasurer:

“In my last report I referred to the necessity of a thorough alteration and revision of our revenue laws, and I beg leave to repeat a few words which I then said on this subject.

“ ‘When the fact is stated, that the valuation of property of all kinds in our State, including money at interest, tax on offices, &c., is one-third less than that of Ohio, and two-thirds less than New York, it must be evident to every one, that property in our State is either assessed at a mere fraction of its value, or else that a very large proportion of property escapes taxation altogether. It has been the boast of Pennsylvania for years, that our rich agricultural domain, and our immense mineral wealth and resources, constitute us one of the richest States in the Union, and yet, according to the valuation of our property for taxable purposes, we are comparatively one of the poorest. From facts which have come under my own observation, I am satisfied that a large number of our wealthy citizens escape taxation almost entirely, by reason of having their wealth mainly, if not exclusively, in bonds and mortgages, ground rents and other securities, which they fail to return for taxation, and which can not be discovered by our assessors, under the present system, thus throwing an unjust and unequal amount of taxation upon real estate and other tangible property, and upon those citizens who are faithful and just in the returns they make of their means and wealth.’

“To show that I was not wrong in the opinion I expressed at that time, let me state one or two facts bearing upon the subject. The Board of Revenue Commissioners are now receiving the tri-ennial returns from the commissioners of the State of the value of property of all kinds in their various counties, and the assessments thereon. From this department the commissioners were furnished with a schedule, under various heads, in which they were to make their returns to the Board, and in that schedule was the following, viz:

“ ‘Value of all mortgages, money owing by solvent debtors, whether by promissory notes, penal or single bill, bond or judgment; also of articles of agreements, and accounts bearing interest, except notes and bills for work and labor done, and bank notes.’

“The amount returned under this head by the commissioners of the city and county of Philadelphia is \$12,439,381. Will any one who knows anything of the wealth of the city of Philadelphia suppose that there is only *twelve millions of dollars* out at interest in the various forms specified above? I venture the assertion that the amount is nearer *one hundred millions*, if the truth could be ascertained. Another item which they were required to return was the number of gold watches, and they return 2,994! *Twenty-nine hundred and ninety-four watches* returned from the city of Philadelphia, with a population of over six hundred thousand! Would it not be a safe calculation to say there are at least twenty-nine thousand watches in Philadelphia which should be taxed, instead of that many hundred? And the commissioners of Lehigh county return *eleven* watches for their county! and thus I could cite numberless cases all over the State, where the amount of money at interest, and other property returned for taxation, are but a mere fraction of their true value. Is not this wrong?

Why should one citizen pay the honest and just tax on his money at interest, and other property for the support of the Commonwealth, and his neighbors, all around him, escape by either making false returns, or no returns at all? This state of things should not exist. Every citizen of our Commonwealth is protected alike in his person and his property by our Government and its laws, and should pay a fair proportionate share of the expenses of the Government from which he receives such protection. The question arises, how can this difficulty be obviated? I would suggest two methods by which it can be accomplished to a great extent. I would make it obligatory on every citizen to make his returns to the assessors of his money at interest and taxable securities under *oath or affirmation*. No citizen who now makes an honest and just return of his means and wealth, could or would object to this, as it would divide the burthen of sustaining our Government between him and those who now escape it in part or altogether. Again, I would have the records of every county examined yearly by the assessors, as those records will give a true and faithful account of all moneys at interest on bond and mortgage in each county. Let this be done faithfully, and I venture to say it will increase the revenue of the Commonwealth over a million dollars annually from persons or property now escaping taxation altogether."

To these suggestions of the State Treasurer we add another—that it might be well for the Legislature to pass a law rendering invalid all claims for at least the interest on bonds, mortgages, judgments, bills, notes, and other obligations for the payment of money made taxable by law, when the owner or holder thereof has neglected or refused to return the same to the assessor for taxation. It is believed that it would be proper now to include sheep in the list of taxable property. They were exempted originally, because it was deemed necessary in order to encourage their production to the greatest possible extent, to meet the demands growing out of the necessities of the country for the use of wool. But it is thought they might be safely included now; and also, that horses, mules and cattle under four years old should be included in the list. A very large amount of capital is invested in these items, which it is thought would bear taxation now as well as any property at present made taxable by law.

The Board of Revenue Commissioners in 1857, recommended the sale of the main line of the public works of the Commonwealth, and the Legislature then in session adopted the recommendation, and passed a bill which secured the sale. The wisdom of the measure was apparent in the fact that the taxes were immediately reduced, and would have been reduced still farther before this time, but for the expenses attending the suppression of the rebellion which has been attempting for two years to overthrow the government of the Union.

It is believed, however, that notwithstanding these expenses, a reduction of half a mill on the State tax may be safely made, without detriment to the plan of a continued reduction of the State debt. And in this connection the Board would suggest the propriety of selling now, when it can be done readily, all the securities held by the Commonwealth, and applying the proceeds at once to the liquidation of so much of the principal of the public liabilities. If this measure should be adopted, it would leave that much less of the bonds of the Commonwealth to be arranged for by consolidation and new issues on the plan suggested by the State Treasurer. As nearly all of the loans of the Commonwealth are now long over due, some steps, besides their mere gradual liquidation, would seem to be absolutely necessary, and nothing can be suggested more wise than that alluded to.

The necessity for the continuance of the present Board, or of some cen-

tral authority equivalent to it, while the present system of assessments and taxation is continued, is too apparent to admit of discussion. The inequalities already alluded to are conclusive on this subject. It is not difficult to perceive how much and how rapidly this inequality would be increased if it were not for the check put upon it by the adjustments of the Revenue Board. Unequal as the public burdens are now, they would soon become intolerable, were it not for this wholesome restraint.

The increase made by the several sessions of the Revenue Board, with that made by the county commissioners, most of which is the result of the action of the Board since its creation in 1845, amounts to over one hundred and eighty millions of dollars. The bare statement of this large amount, nearly all of which would have escaped taxation, and thus inflicted injustice upon a large portion of the State, is sufficient to convince the most skeptical, without alluding to the limited means within the reach of the Board to obtain information, nor to the fact that great care has always been taken never to make an advance in the valuation of a county, unless when it was clearly apparent that it ought to be done. If the inequality existing in the returns of the different townships, boroughs, wards and districts could receive a corrective, the duties of the Revenue Board would be rendered more easy, and their conclusions more reliable and satisfactory to themselves—and the great disparity in the payment of county taxes, of which such just complaints are reaching us from every quarter, would be remedied.

In order to correct and equalize the assessments more rapidly, the election of one county assessor is recommended for each county, instead of the present system of township assessors, or where the county is so large as to render it impracticable for one person to perform the duty, take the smallest number who could perform the duty within the time allowed by law for the purpose.

It is believed that one mind passing upon all the property, both real and personal, within a county, will equalize the property of the county, and thus, though the valuation may be either high or low, it will be uniform, and so far as local taxation is concerned, will bear equally on all; and it will at once be seen that we do not overrate the importance of this suggestion, when it is remembered that the local taxation ranges from fifteen to forty mills on the dollar of valuation, while for State purposes the range is from two to three mills, and probably with a full valuation of real and personal property, it could be reduced to even one mill on the dollar of valuation.

And when the Revenue Board find that the corrective has been applied in local districts, they can the more readily, and with greater confidence in their decisions, act upon the State and for State purposes.

Instances are within the knowledge of the Board where the same property, without change in any respect, has been assessed in one district seven times the amount that it was in the adjoining district, the difference being simply the removal of the line between said districts; of course, for county and State purposes in the one district being compelled to pay seven times the amount of the other.

In another county, in adjoining townships, even after the local board of revision had attempted to equalize, property of equal value is in the one assessed at more than five times the amount in the other township; and this is not confined to real estate, as cows and cattle of different kinds are frequently assessed in adjoining townships (being of about equal value) at a difference of from twenty-five to one hundred per cent. In our present mode of assessments, the districts are so small that by the time the assessor has fairly learned his duty his work is finished; it does not pay him to leave his ordinary business, and the result we have to deplore in the great ine-

quality which we find. On the other hand, in making county assessors the business is of sufficient importance to employ the best talent and judgment in the county, which is so eminently needed, and by this means secure uniformity in each county, and correct the evil of "each township setting up for itself a fictitious standard of valuation." The importance of first adjusting for local purposes will thus be made apparent to all, and we hope may receive the early attention of the Legislature.

There is another subject to which the attention of the Board has been called, and which they cannot overlook. It is the large amount of property claiming and obtaining exemption from taxation by legislative enactment. While the present system of taxation is continued, it is doubtful whether property of any kind whatever, except, perhaps, public burying grounds, should be exempt. The right of the Commonwealth over all the property in her borders never should be waived. She is asked and expected to protect it all, and it should all perform its reciprocal duty. The injustice of the exemption, in many instances, to the remainder of the State, is manifest, and the only safe rule would be to exempt none, and then let the Legislature make appropriations, if deemed wise, to such objects as needed the fostering care of the State.

The following tables are appended as the basis of the action of the Board and the result of its labors.

All of which is respectfully submitted.

ALEXANDER CUMMINGS,
JNO. T. HOOVER,
A. O. HESTER,
T. J. BIGHAM,
MICHAEL MEYLERT,
SAM'L CALVIN,
J. HAGENMAN.

A TABULAR STATEMENT of the returns made by the County Commissioners of the several counties of the Commonwealth of Pennsylvania to the Board of Revenue Commissioners, at their session in 1863.

COUNTIES.	Real estate.	Personal es- tate.	Stocks and money at interest.	Furniture.	Property subject to 3 mill tax.	
					Aggregate.	Tax.
Adams.....	\$4,105,988	\$267,466	\$703,869	.....	\$5,077,323	\$15,231 69
Allegheny.....	23,890,462	709,692	446,383	\$79,155	25,125,692	75,377 17
Armstrong.....	2,299,221	236,745	45,077	1,550	2,582,593	7,683 74
Beaver.....	3,331,332	223,266	619,178	1,250	4,173,776	12,521 33
Bedford.....	2,742,383	208,944	85,856	7,600	3,044,783	9,134 34
Berks.....	19,668,324	691,902	2,558,440	.....	22,769,886	68,309 65
Blair.....	4,583,257	182,650	98,208	9,150	4,872,865	12,184 49
Bradford.....	4,169,109	535,512	60,261	.....	4,764,882	14,294 64
Bucks.....	15,529,116	694,269	2,984,664	9,700	19,217,749	57,653 24
Butler.....	3,033,547	386,821	52,085	500	3,462,953	10,388 67
Cambria.....	1,507,453	142,612	10,766	3,675	1,664,506	4,993 51
Cameron.....	296,629	16,880	.....	.....	313,509	940 52
Carbon.....	1,809 55	84,408	44,352	3,900	1,936,415	5,809 24
Chester.....	18,854,074	1,172,348	4,069,876	15,500	24,151,798	72,499 25
Centre.....	3,974,868	242,150	195,528	.....	4,417,445	13,252 33
Clarion.....	1,572,817	139,559	6,325	.....	1,718,701	5,156 13
Clinton.....	2,829,000	135,725	72,040	13,300	3,050,065	9,150 19
Clearfield.....	1,380,487	170,412	60,432	4,010	1,615,341	4,846 02
Columbia.....	2,981,790	190,482	64,720	2,300	3,239,292	9,717 79
Crawford.....	3,616,957	443,621	92,831	.....	4,330,901	12,992 70
Cumberland.....	10,259,272	431,693	1,468,713	13,590	12,173,268	36,519 80
Dauphin.....	11,207,051	322,453	833,012	29,200	12,391,716	37,175 14
Delaware.....	7,959,504	351,162	1,706,520	23,560	10,040,746	30,122 23
Erie.....	3,826,934	363,298	187,528	9,200	4,386,960	13,160 88
Elk.....	811,922	81,274	.....	.....	843,196	2,529 58
Fayette.....	4,751,138	264,449	288,181	1,350	5,302,768	15,908 33
Franklin.....	9,759,315	463,811	1,196,378	7,000	11,426,504	34,279 51
Fulton.....	864,368	80,243	38,636	.....	983,247	2,949 74
Forest.....	169,155	5,958	.....	.....	175,113	525 34
Greene.....	2,748,154	212,047	134,302	.....	3,117,113	9,351 33

Huntingdon.....	4,234,288	120,340	352,081	10,000	4,716,709	14,150 12
Indiana.....	2,299,338	244,934	73,202	1,050	2,755,614	8,266 84
Jefferson.....	1,165,151	127,079	16,684	.....	1,309,008	3,927 02
Juniata.....	2,554,815	172,624	195,185	.....	2,922,624	8,767 87
Lancaster.....	27,020,888	1,315,134	7,159,912	40,842	35,534,776	106,604 33
Lawrence.....	3,188,736	234,760	81,836	600	3,505,932	10,517 79
Lebanon.....	7,950,214	306,313	1,140,843	2,650	9,400,020	28,200 46
Lehigh.....	8,508,277	340,985	1,506,637	6,800	10,362,699	31,088 09
Luzerne.....	7,327,436	636,992	264,019	15,350	8,281,357	24,844 07
Lycoming.....	3,887,926	237,857	105,169	8,275	4,239,227	12,717 68
Mercer.....	4,429,392	363,649	90,984	1,150	4,885,183	14,655 54
M'Kean.....	649,629	40,046	.....	.....	689,675	2,069 02
Mifflin.....	3,603,193	146,291	240,740	3,175	3,992,799	11,978 39
Monroe.....	1,436,481	98,694	48,125	.....	1,583,300	4,749 90
Montgomery.....	15,447,832	755,956	3,126,828	32,690	19,363,306	58,089 91
Montour.....	1,758,503	79,689	65,647	700	1,904,539	5,713 61
Northampton.....	10,240,396	391,630	1,952,056	24,350	12,608,432	37,824 29
Northumberland.....	4,760,214	242,916	244,199	2,600	5,249,929	15,749 77
Perry.....	2,697,020	175,070	277,231	.....	3,169,193	9,507 57
Philadelphia.....	152,228,113	569,395	12,275,473	1,737,535	166,810,516	500,431 54
Pike.....	613,200	25,415	61,541	.....	700,165	2,100 49
Potter.....	777,202	76,115	.....	.....	853,317	2,559 95
Schnylkill.....	10,527,353	324,055	293,520	16,350	11,161,278	33,483 34
Snyder.....	2,464,638	133,312	55,885	.....	2,653,828	7,959 24
Somerset.....	2,586,285	301,564	84,941	.....	2,972,790	8,918 37
Sullivan.....	367,386	44,539	3,181	.....	415,106	1,245 31
Susquehanna.....	2,297,349	275,573	59,481	2,300	2,634,703	7,904 10
Tioga.....	1,711,615	220,849	18,000	.....	1,950,464	5,851 39
Union.....	3,501,297	144,911	170,562	3,850	3,820,620	11,461 86
Venango.....	1,346,947	190,140	16,395	.....	1,553,472	4,660 41
Warren.....	1,284,199	133,833	18,142	.....	1,436,174	4,308 53
Washington.....	9,314,623	451,933	512,396	4,600	10,283,552	30,850 65
Wayne.....	1,026,330	326,482	.....	.....	1,519,947	4,559 84
Westmoreland.....	6,727,301	482,452	328,406	1,500	7,539,659	22,618 83
Wyoming.....	839,882	152,237	14,230	.....	1,006,349	3,019 01
York.....	10,214,599	497,618	2,074,316	5,500	12,792,628	38,376 06
Total.....	496,970,996	19,782,734	50,045,207	2,157,350	568,956,287	1,706,527 76

STATEMENT—Continued.

[illegible]

BOARD OF REVENUE COMMISSIONERS.

Huntingdon.....	.....	25,330	253 30	40	88	70	8,612	86 12	.....	.....	.....	14,489 54
Indiana.....	.....	10,916	109 16	18	24	41	1,000	16 00	.....	.....	.....	8,392 00
Jefferson.....	.....	4,808	48 08	4	29	11	.....	.....	.....	900	18 00	3,975 10
Juniata.....	428	16,180	161 80	20	30	18	5,150	51 50	.....	.....	.....	8,881 17
Lancaster.....	.....	267,068	2,670 68	.....	.....	.....	44,421	444 21	.....	16,900	338 00	110,599 62
Lawrence.....	.....	24,140	241 40	84	26	18	900	9 00	.....	600	12 00	10,892 69
Lebanon.....	.....	69,385	693 85	24	33	66	3,650	36 50	.....	1,400	28 00	28,958 41
Lehigh.....	3,019	90,553	905 53	3	8	16	1,700	17 00	.....	.....	.....	32,010 62
Luzerne.....	.....	18,460	184 60	360	9	.....	15,250	152 50	.....	3,750	75 00	25,256 17
Lycoming.....	807	22,887	228 87	147	75	25	.....	.....	.....	300	6 00	12,952 55
Mercer.....	.....	21,634	216 34	.....	.....	90	.....	.....	.....	.....	.....	14,872 08
M'Kean.....	.....	.....	.....	5	.....	1	.....	.....	.....	.....	.....	2,069 02
Mifflin.....	.....	18,671	186 71	.....	176	.....	1,400	14 00	.....	2,550	51 00	12,230 10
Monroe.....	445	10,934	109 34	12	2	5	2,800	28 00	.....	500	10 00	4,897 24
Montgomery.....	3,182	104,525	1,045 25	451	141	20	24,725	247 25	.....	3,200	64 00	59,446 41
Montour.....	378	10,168	101 68	13	17	27	1,125	11 25	.....	600	12 00	5,843 54
Northampton.....	.....	80,793	807 93	9	40	.....	26,525	265 25	.....	300	6 00	38,905 37
Northumberland.....	1,203	41,249	412 49	85	7	6	29,415	294 15	.....	5,900	118 00	16,574 41
Perry.....	976	28,216	282 16	.....	.....	78	400	4 00	.....	.....	.....	9,793 73
Philadelphia.....	.....	99,880	998 80	2,974	20	162	2,766,725	27,667 25	.....	39,100	782 00	529,879 59
Pike.....	.....	.....	.....	28	.....	.....	2,300	23 00	.....	.....	.....	2,123 49
Potter.....	9	250	2 50	.....	.....	21	.....	.....	.....	.....	.....	2,562 45
Schuylkill.....	1,369	46,323	463 23	.....	.....	.....	6,975	69 75	.....	4,500	90 00	34,106 32
Snyder.....	.....	22,150	221 50	4	.....	2	10,275	102 75	.....	.....	.....	8,283 49
Somerset.....	.....	22,386	223 86	4	26	7	.....	.....	.....	400	8 00	9,150 23
Sullivan.....	.....	335	3 35	5	2	.....	650	6 50	.....	.....	.....	1,255 16
Susquehanna.....	74	2,733	27 33	6	58	6	.....	.....	.....	.....	.....	7,931 43
Tioga.....	39	1,428	14 28	.....	84	.....	.....	.....	.....	.....	.....	5,865 67
Union.....	717	24,819	248 19	80	.....	.....	23,600	236 00	.....	1,400	28 00	11,974 05
Venango.....	.....	7,078	70 78	.....	56	6	1,130	11 30	.....	.....	.....	4,742 49
Warren.....	48	1,470	14 70	15	22	31	.....	.....	.....	.....	.....	4,323 23
Washington.....	1,380	49,736	497 36	55	177	58	3,850	38 50	.....	2,400	48 00	31,434 51
Wayne.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,559 84
Westmoreland.....	1,250	44,724	447 24	101	64	10	3,975	39 75	.....	2,100	42 00	23,147 96
Wyoming.....	64	2,505	25 05	14	.....	.....	.....	.....	.....	160	3 20	3,047 26
York.....	.....	119,433	1,194 33	133	.....	.....	1,250	12 50	.....	2,850	57 00	39,639 83
Total.....	32,684	2,217,755	22,177 55	6,588	2,728	1,909	3,359,367	33,593 67	133,935	26,787 10	1,789,426 18	

A COMPARATIVE STATEMENT showing the aggregate amount fixed for the several counties by the Revenue Board of 1857, and the aggregate amount of property subject to a tax of two and a half mills, one per cent., two per cent., and the taxes on watches for 1860, as fixed by the Board of Revenue Commissioners, and the aggregate amount of the same property shown by the County Commissioners' return to this Board.

COUNTIES.	Amount fixed by the Revenue Board in 1857, at 3 mills.....	Amount fixed by the Revenue Board in 1860, subject to a tax of 2½ mills.....	Amount of property subject to a tax of one per cent. for 1860....	Amount of property subject to a tax of two per cent. for 1860....	Amount of tax on watches as fixed by the Board for 1860.....	Amount of property subject to a tax of 3 mills as per return of County Comm'rs to Rev. Board in 1863	Amount of property subject to a tax of 1 per cent., as per Comm'rs returns for '63..	Amount of property subject to a tax of 2 per cent., as per Comm'rs return for '63...	Amount of tax on watches as per Comm'rs return for 1863.....
Adams.....	\$4,894,331	\$5,122,433	\$62,145	\$3,650	\$108 00	\$5,077,323	\$57,967	\$3,100	\$93 00
Allegheny.....	26,030,838	25,322,768	99,395	8,406	675 00	25,125,692	91,051	1,500	885 50
Armstrong.....	2,489,378	2,687,405	10,181	1,300	54 25	2,582,593	12,469	2,935	49 50
Beaver.....	4,372,191	4,104,260	24,518	1,400	162 00	4,173,776	18,950	425	163 75
Bedford.....	3,066,581	3,018,889	27,629	2,000	40 50	3,044,783	23,228	1,305	.....
Berks.....	23,883,187	23,747,536	145,505	3,300	182 00	22,769,886	148,780	1,800	181 25
Blair.....	4,914,623	5,018,206	26,434	2,000	195 00	4,872,865	27,743	150	190 00
Bradford.....	4,508,057	4,595,942	9,395	2,700	85 00	4,764,882	11,924	1,400	85 75
Bucks.....	18,761,009	19,313,308	74,360	1,200	148 00	19,217,749	72,417	7,960	90 50
Butler.....	3,117,460	3,274,357	15,452	1,600	24 25	3,462,933	15,115	1,000	19 50
Cambria.....	1,371,345	1,908,111	1,250	2,000	55 25	1,664,506	1,020	.....	39 75
Cameron, (new county).....	.....	.....	.....	.....	.....	313,509	.....	.....	12 00
Carbon.....	2,507,529	2,095,814	22,967	1,200	160 00	1,936,415	32,140	1,800	140 75
Chester.....	24,449,478	23,785,709	112,170	7,700	351 50	24,151,798	117,809	4,300	380 50
Centre.....	5,263,032	5,164,894	29,979	1,200	88 00	4,417,445	33,361	.....	66 50
Clarion.....	1,737,327	1,726,074	10,853	400	84 75	1,718,701	7,141	500	27 00
Clinton.....	2,806,639	2,518,226	14,405	1,000	127 75	3,050,065	16,413	.....	115 25
Clearfield.....	1,432,615	1,345,627	6,693	800	29 25	1,615,341	9,279	400	26 25
Columbia.....	3,393,309	3,365,429	27,880	294	25 00	3,239,292	20,981	.....	25 00
Crawford.....	3,559,035	3,700,000	1,537	2,000	102 25	4,330,901	17,629	.....	108 00
Cumberland.....	11,632,739	11,850,921	107,503	1,800	207 00	12,173,268	110,836	1,400	294 00
Dauphin.....	11,628,292	11,796,225	117,590	4,000	203 50	12,391,716	129,524	7,900	195 75
Delaware.....	9,606,129	9,281,220	90,070	1,800	400 00	10,040,746	96,199	500	368 75
Erie.....	4,473,937	4,451,687	22,170	2,000	110 50	4,386,960	34,860	1,300	223 25
Elk.....	856,456	855,096	670	.....	30 50	843,196	915	.....	32 25
Fayette.....	5,183,825	5,432,560	35,624	1,800	155 75	5,302,768	33,763	1,200	121 50
Franklin.....	13,068,184	11,543,897	114,559	3,200	186 50	11,426,504	102,809	3,000	212 50
Fulton.....	797,800	808,427	7,243	200	23 50	983,247	7,291	300	19 25

Forest.....	145,339	2,000	.....	.....	175,113	100	.....	1 00
Greene.....	2,914,014	21,250	900	48 00	3,117,113	11,588	.....	.....
Huntingdon.....	5,934,571	30,721	900	166 25	4,716,709	33,942	.....	141 00
Indiana.....	2,926,386	12,631	2,000	78 00	2,755,614	12,516	.....	50 50
Jefferson.....	1,232,994	3,830	800	47 00	1,309,008	4,808	900	31 25
Juniata.....	2,911,617	18,435	1,100	50 00	2,922,624	21,330	.....	51 50
Lancaster.....	35,249,459	211,906	11,600	574 95	35,534,776	311,489	16,900	542 50
Lawrence.....	3,513,605	21,287	1,000	108 75	3,505,932	25,040	600	112 50
Lebanon.....	9,088,188	64,195	1,600	69 00	9,400,020	73,035	1,400	81 75
Lehigh.....	9,411,302	84,632	1,200	42 25	10,362,699	92,253	.....	17 00
Luzerne.....	7,765,101	41,246	4,000	257 00	8,281,357	33,710	3,750	366 75
Lycoming.....	4,546,044	31,939	1,200	223 00	4,239,227	22,887	300	215 00
Mercer.....	4,630,794	25,651	950	106 75	4,885,183	21,654	.....	45 00
M'Kean.....	892,144	.....	500	.....	689,675	.....	.....	.....
Mifflin.....	4,399,156	16,838	1,000	107 25	3,992,799	20,071	2,550	132 00
Monroe.....	1,591,216	14,052	800	23 00	1,583,300	13,734	500	16 00
Montgomery.....	19,381,591	106,675	6,500	520 25	19,363,306	129,250	3,200	566 75
Montour.....	2,574,170	10,106	1,000	40 00	1,901,539	11,293	600	38 75
Northampton.....	14,771,470	81,039	2,000	73 25	12,608,432	107,318	300	39 00
Northumberland.....	5,636,759	63,575	5,240	119 00	5,249,929	70,664	5,900	95 75
Perry.....	3,278,696	27,041	1,000	79 25	3,169,193	28,616	.....	39 00
Philadelphia.....	162,979,653	2,780,793	59,650	5,775 00	166,810,566	2,766,725	39,100	3,070 00
Pike.....	780,647	800	500	32 00	700,165	2,300	.....	28 00
Potter.....	759,748	300	250	10 00	853,317	250	.....	.....
Schuylkill.....	11,869,039	53,076	4,000	297 50	11,161,278	53,298	4,500	294 75
Snyder.....	2,655,783	32,285	600	17 50	2,653,828	32,425	.....	5 00
Somerset.....	3,021,979	26,406	875	41 25	2,972,790	22,386	400	27 00
Sullivan.....	451,066	425	200	9 00	415,106	985	.....	6 50
Susquehanna.....	2,707,665	1,595	1,000	67 00	2,634,703	2,733	.....	52 50
Tioga.....	1,802,248	800	600	47 25	1,950,464	1,428	.....	63 00
Union.....	3,666,020	55,938	1,200	77 00	3,820,620	48,419	1,400	80 00
Venango.....	1,513,687	6,240	800	46 00	1,553,472	8,208	.....	45 00
Warren.....	1,363,606	2,298	800	51 25	1,436,174	1,470	.....	47 00
Washington.....	10,121,950	67,500	1,200	254 00	10,283,552	53,586	2,400	216 75
Wayne.....	1,549,971	180	500	39 00	1,519,947	48,699	2,100	154 00
Westmoreland.....	8,063,595	48,970	2,400	148 50	7,539,659	2,505	162	14 00
Wyoming.....	874,407	460	450	11 00	1,006,349	120,683	2,850	133 00
York.....	12,469,248	107,200	2,575	189 00	12,792,628	.....	.....	.....
Total.....	568,519,284	5,290,338	181,734	13,865 25	568,956,287	3,359,367	133,935	11,136 25

TABULAR STATEMENT showing the aggregate amount of tax fixed for each county by the Revenue Board in 1860, the population in 1860, the number of taxable inhabitants in 1862, the area of acres in each county, and the amount of tax paid by each taxable inhabitant.

COUNTIES.	Aggregate am't of tax fixed for each county by the Revenue Board in 1860.*	Population of the several counties in '60.	Taxable inhabi- tants in each county in 1862.	Area of acres in each coun- ty in the Com- monwealth.	Am't of tax paid by each taxable in- habitant.
Adams.....	\$13,607 53	27,997	7,863	337,920	\$1 87
Allegheny.....	65,143 87	180,074	34,974	482,560	1 86
Armstrong.....	6,900 57	36,114	7,949	401,000	86
Beaver.....	10,695 83	29,321	6,487	291,200	1 64
Bedford.....	7,904 01	26,803	6,037	576,000	1 31
Berks.....	61,071 89	94,043	19,620	588,800	3 11
Blair.....	13,044 85	27,785	6,311	416,000	2 06
Bradford.....	11,722 80	50,046	9,882	751,300	1 18
Bucks.....	49,198 87	63,803	14,162	387,200	3 47
Butler.....	8,396 66	33,753	8,730	470,400	96
Cambria.....	4,878 03	29,313	7,436	428,800	65
Cameron.....	New county.	.....	625.	.....	.....
Carbon.....	5,653 21	21,239	5,058	256,000	1 11
Chester.....	61,091 47	74,749	16,377	472,320	3 71
Centre.....	13,304 03	27,087	6,691	640,000	1 98
Clarion.....	4,516 47	25,575	5,612	384,000	80
CClinton.....	6,587 37	17,722	3,697	672,000	1 78
CClearfield.....	3,476 25	18,925	4,527	750,000	76
Columbia.....	8,726 25	24,603	5,952	220,160	1 46
Crawford.....	9,407 65	49,041	12,215	624,000	77
Cumberland.....	30,945 33	40,402	10,526	348,800	2 93
Dauphin.....	30,949 96	48,640	10,976	341,120	2 81
Delaware.....	24,539 75	30,614	6,877	112,280	3 57
Erie.....	11,501 42	49,697	11,602	460,800	99
Elk.....	2,174 94	5,848	1,510	500,000	1 44
Fayette.....	14,129 39	40,166	8,976	512,000	1 57
Franklin.....	30,255 83	42,242	9,816	473,600	3 08
Fulton.....	2,121 00	9,140	2,249	241,640	94
Forest.....	383 35	889	281	.....	1 36
Greene.....	7,562 92	24,406	5,534	382,080	1 36
Huntingdon.....	12,157 47	28,204	6,480	467,200	1 87

Indiana	7, 129 19	33, 869	7, 484	492, 800	91
Jefferson	3, 174 98	18, 414	4, 136	352, 000	76
Juniata	7, 161 26	16, 300	3, 816	224, 400	1 85
Lancaster	90, 489 46	116, 621	28, 292	608, 000	8 19
Lawrence	9, 151 27	23, 213	5, 461	218, 880	1 67
Lebanon	23, 604 08	30, 030	7, 950	182, 000	2 96
Lehigh	25, 031 72	48, 932	10, 663	224, 000	2 34
Luzerne	21, 042 55	91, 189	21, 693	896, 000	97
Lycoming	11, 892 44	37, 560	9, 269	691, 200	1 28
Mercer	11, 893 62	37, 164	8, 595	410, 000	1 38
M'Kean	1, 760 00	9, 000	1, 643	805, 440	1 07
Mifflin	10, 622 53	16, 378	4, 075	230, 400	2 60
Monroe	4, 315 81	16, 805	3, 654	384, 000	1 18
Montgomery	49, 902 99	70, 494	16, 132	288, 000	3 09
Montour	5, 318 62	13, 110	3, 505	147, 200	1 51
Northampton	34, 525 96	47, 775	12, 315	236, 800	2 80
Northumberland	14, 358 95	29, 057	8, 025	292, 480	1 78
Perry	8, 217 39	22, 940	6, 236	344, 960	1 31
Philadelphia	446, 166 64	568, 634	105, 956	76, 800	4 21
Pike	2, 098 79	7, 360	1, 468	371, 200	1 43
Potter	2, 018 00	11, 467	2, 893	580, 000	69
Schuylkill	27, 961 87	90, 173	19, 540	476, 800	1 43
Snyder	6, 940 67	15, 124	3, 568	in Union.	1 94
Somerset	7, 934 21	26, 920	5, 482		1 44
Sullivan	953 98	4, 140	1, 313	672, 000	72
Susquehanna	6, 869 95	36, 665	8, 365	268, 800	82
Tioga	5, 019 55	31, 218	7, 201	510, 080	69
Union	9, 892 11	14, 222	3, 761	704, 000	2 63
Venango	3, 765 74	25, 189	6, 275	352, 000	60
Warren	3, 495 10	19, 299	4, 493	544, 000	77
Washington	25, 740 79	47, 319	11, 473	512, 000	2 24
Wayne	3, 801 54	32, 172	7, 670	544, 000	49
Westmoreland	20, 407 58	54, 020	12, 560	448, 000	1 62
Wyoming	2, 458 32	12, 644	2, 662	640, 000	92
York	32, 211 18	68, 088	18, 776	256, 000	1 71
Total	1, 479, 377 81	2, 921, 046	651, 632	27, 565, 420	110 26

*The act of 16th May, '61, increasing the State tax one-half mill, and adds therefore the sum of \$281,788 90 to the gross amount in this table, making the total amount \$1,761,166 71. [Equal to \$1 69 per taxable inhabitant.]

RECORD OF THE VALUATION OF THE PROPERTY TAXABLE FOR STATE PURPOSES IN THE SEVERAL COUNTIES OF THE COMMONWEALTH OF PENNSYLVANIA, AS FIXED BY THE BOARD OF REVENUE COMMISSIONERS AT THEIR SESSION IN 1863, TO BE AND REMAIN AS THE TAXABLE VALUATION AS AFORESAID OF THE PROPERTY IN THE SAID COUNTIES UNTIL THE NEXT MEETING OF THE BOARD, AS IS PROVIDED BY THE ACT OF THE 29TH OF APRIL, A. D., 1844.

COUNTIES.	Amount of property subject to three mills.	Amount of property subject to one per cent.	Am't of property subject to 2 per ct.	Aggregate am't.	Am't of tax on watches.	Am't of increase made by Board on returns of Co. Commis'srs.
Adams.....	\$5,077,323 00	\$57,967 00	\$3,100 00	\$5,138,390 00	\$93 00	.....
Allegheny.....	26,030,838 00	91,051 00	1,500 00	26,123,389 00	885 50	\$905,146 00
Armstrong.....	3,000,000 00	24,938 00	2,935 00	3,027,873 00	49 50	417,407 00
Beaver.....	4,173,776 00	18,950 00	425 00	4,193,151 00	163 75	.....
Bedford.....	3,433,690 00	23,228 00	1,305 00	3,458,223 00	40 50	388,907 00
Berks.....	22,769,886 00	146,980 00	1,800 00	22,918,666 00	181 25	.....
Blair.....	4,872,865 00	27,743 00	150 00	4,900,758 00	190 00	.....
Bradford.....	5,479,614 00	11,924 00	1,400 00	5,492,938 00	85 25	714,732 00
Bucks.....	19,217,749 00	72,417 00	7,960 00	19,298,126 00	90 50	.....
Butler.....	4,328,691 00	15,115 00	1,000 00	4,344,806 00	19 50	866,738 00
Cambria.....	2,163,857 00	1,020 00	.....	2,164,877 00	40 75	499,351 00
Cameron.....	313,509 00	.....	.....	313,509 00	12 00	.....
Carbon.....	2,420,518 00	32,540 00	1,800 00	2,454,858 00	36 00	484,103 00
Chester.....	24,151,798 00	117,809 00	4,300 00	24,273,907 00	380 50	.....
Centre.....	4,417,445 00	33,361 00	.....	4,450,806 00	66 50	.....
Clarion.....	2,234,311 00	7,141 00	500 00	2,241,952 00	27 00	515,610 00
Clinton.....	3,050,065 00	16,413 00	.....	3,066,478 00	115 25	.....
Clearfield.....	1,615,341 00	9,279 00	400 00	1,625,020 00	26 25	.....
Columbia.....	3,239,292 00	20,981 00	.....	3,260,273 00	29 25	.....
Crawford.....	5,413,626 00	17,20 00	.....	5,431,246 00	108 00	1,082,725 00
Cumberland.....	12,173,268 00	110,836 00	1,400 00	12,885,504 00	294 00	.....
Dauphin.....	12,391,716 00	129,524 00	7,900 00	12,529,140 00	195 75	.....
Delaware.....	10,040,746 00	96,199 00	500 00	10,137,445 00	368 75	.....
Erie.....	5,703,048 00	34,860 00	1,300 00	5,739,208 00	223 25	1,316,088 00
Elk.....	843,196 00	915 00	.....	844,111 00	32 25	.....
Fayette.....	5,302,768 00	33,763 00	1,200 00	5,337,731 00	121 50	.....
Franklin.....	12,569,154 00	102,809 00	3,000 00	12,674,963 00	212 50	1,142,650 00
Fulton.....	1,179,896 00	7,291 00	300 00	1,187,487 00	19 25	196,649 00
Forest.....	175,113 00	100 00	.....	175,213 00	48 00	.....
Greene.....	3,117,113 00	11,558 00	1,000 00	3,129,671 00	1 00	.....

Huntingdon.....	4,716,709 00	33,942 00	.....	4,750,651 00	141 00	.....
Indiana.....	3,306,736 00	12,516 00	2,000 00	3,321,252 00	56 50	551,122 00
Jefferson.....	1,570,809 00	4,808 00	900 00	1,576,517 00	31 25	261,801 00
Juniata.....	2,922,624 00	21,330 00	.....	2,943,954 00	51 50	.....
Lancaster.....	35,534,776 00	311,489 00	16,900 00	35,863,165 00	542 50	.....
Lawrence.....	3,505,952 00	25,040 00	600 00	3,531,592 00	112 50	.....
Lebanon.....	9,400,020 00	73,035 00	1,400 00	9,474,455 00	81 75	.....
Lehigh.....	10,362,699 00	92,253 00	.....	10,454,952 00	17 00	.....
Luzerne.....	10,765,764 00	33,710 00	3,750 00	10,803,224 00	254 50	2,484,407 00
Lycoming.....	4,875,111 00	22,887 00	300 00	4,898,298 00	215 75	635,884 00
Mercer.....	4,885,183 00	21,634 00	.....	4,906,817 00	45 00	.....
M'Kean.....	758,642 00	.....	.....	758,642 00	5 50	68,967 00
Mifflin.....	3,992,799 00	20,071 00	2,550 00	4,015,420 00	132 00	.....
Monroe.....	1,583,300 00	13,734 00	500 00	1,597,534 00	16 00	.....
Montgomery.....	19,363,306 00	129,250 00	3,200 00	19,495,756 00	566 75	.....
Montour.....	1,904,539 00	11,293 00	600 00	1,916,432 00	39 25	.....
Northampton.....	13,440,920 00	107,318 00	300 00	13,548,538 00	39 00	832,496 00
Northumberland.....	5,400,000 00	70,664 00	5,900 00	5,476,564 00	93 25	150,071 00
Perry.....	3,339,093 00	28,616 00	.....	3,367,709 00	39 00	169,900 00
Philadelphia.....	171,810,516 00	2,866,605 00	39,100 00	174,716,221 00	3,070 00	5,000,000 00
Pike.....	700,165 00	2,300 00	.....	702,465 00	28 00	.....
Potter.....	938,648 00	250 00	.....	938,898 00	10 50	85,331 00
Schuylkill.....	11,161,278 00	53,298 00	4,500 00	11,219,076 00	294 75	.....
Snyder.....	2,653,828 00	32,425 00	.....	2,686,253 00	5 00	.....
Somerset.....	2,972,790 00	22,386 00	800 00	2,995,976 00	27 00	.....
Sullivan.....	415,106 00	985 00	.....	416,091 00	6 50	.....
Susquehanna.....	3,293,378 00	2,733 00	.....	3,296,111 00	52 50	658,675 00
Tioga.....	2,438,080 00	1,428 00	.....	2,439,508 00	63 00	487,616 00
Union.....	3,820,620 00	48,419 00	1,400 00	3,870,439 00	80 00	.....
Venango.....	1,941,852 00	8,208 00	.....	1,950,060 00	45 00	388,368 00
Warren.....	1,795,217 00	1,470 00	.....	1,796,687 00	47 00	359,042 00
Washington.....	10,283,552 00	53,586 00	2,400 00	10,339,538 00	216 75	.....
Wayne.....	1,744,186 00	48,699 00	.....	1,744,186 00	39 00	158,562 00
Westmoreland.....	7,888,550 00	2,505 00	2,100 00	7,939,349 00	154 00	348,891 00
Wyoming.....	1,006,349 00	120,683 00	160 00	1,009,014 00	14 00	.....
York.....	12,792,023 00	.....	2,850 00	12,915,556 00	133 00	.....
Total.....	590,335,332 00	5,573,902 00	137,385 00	596,096 619 00	10,922 50	21,171,239 00



